

Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)
Response Deadline: January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)

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*Attorneys for Debtors
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

	----- x
In re	:
	Chapter 11
	:
SAS AB, et al.,	:
	Case No. 22-10925 (MEW)
	:
Debtors.¹	:
	(Jointly Administered)
	x

**NOTICE OF SEVENTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS
(Satisfied Claims)**

**THE ATTACHED OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW
AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THE
ATTACHED OBJECTION AND THE ATTACHMENT THERETO TO DETERMINE
WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

PLEASE TAKE NOTICE that, on December 23, 2023, SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

(collectively, the “**Debtors**”) filed the *Seventh Omnibus Objection of Debtors to Disallow and Expunge Claims (Satisfied Claims)* (the “**Objection**”).

PLEASE TAKE FURTHER NOTICE that a hearing to consider entry of an order approving the Objection (the “**Hearing**”) will be conducted before the Honorable Michael E. Wiles, in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), on **January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that the Objection requests the Bankruptcy Court disallow and expunge from the claims register the claims listed on Exhibit 1 to the proposed form of order annexed to the Objection as Exhibit A (the “**Proposed Order**”) on the ground that each such claim has been satisfied in full during the Debtors’ chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that any responses (the “**Responses**”) to the Objection must (i) be in writing, (ii) conform to the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), and the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292] (the “**Case Management Order**”), (iii) be filed with the Bankruptcy Court by (a) attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) and (b) all other parties in interest on a CD-ROM, in text-searchable portable document format (PDF) (with two single-sided hard copies delivered to the Judge’s Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and (iv) be served in accordance with General Order M-399, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Case Management Order, upon (a) the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary Holtzer, Kelly DiBlasi, David

Griffiths, and Lauren Tauro), (b) the Office of the United States Trustee for Region 2 (Attn: Greg Zipes, Esq. & Annie Wells, Esq.), and (c) the attorneys for the Official Committee of Unsecured Creditors (Attn: Brett H. Miller, Todd M. Goren, Debra M. Sinclair, Craig A. Damast, and James H. Burbage), so as to be filed and received no later than **January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that any Response must contain the following: (i) the name of the claimant and description of the basis for the amount of the claim; (ii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged from the claims register for the reasons set forth in the Objection, including the specific factual and legal bases which will be relied upon in opposing the Objection; and (iii) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, which will be relied upon in opposing the Objection.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Objection by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or an opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that any claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and will not be entitled to any distribution on account thereof.

PLEASE TAKE FURTHER NOTICE that any responding parties are required to attend any Hearing and failure to appear may result in relief being granted upon default.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro

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Kelly DiBlasi
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Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

	x
In re	:
SAS AB, et al.,	:
Debtors. ¹	:
	(Jointly Administered)

Chapter 11

Case No. 22-10925 (MEW)

(Jointly Administered)

x

**SEVENTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS
(Satisfied Claims)**

**THIS OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND
EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THIS
OBJECTION AND THE ATTACHMENT HERETO TO DETERMINE WHETHER
THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this objection (the “**Objection**”):

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

Background

1. On July 5, 2022 (the “**Commencement Date**”), each Debtor commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. On July 22, 2022, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) [ECF No. 75].

2. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

3. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Erno Hildén Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, dated July 5, 2022 [ECF No. 3], and the *Declaration of Michael Healy in Support of First Day Motions and Applications*, dated July 5, 2022 [ECF No. 4].

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. By this Objection, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), the Debtors request entry of an order disallowing and expunging the claims listed on Exhibit 1 annexed to the Proposed Order (as defined below).

6. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit A (the “**Proposed Order**”).

Claims Reconciliation

7. On November 8, 2022, the Court entered an order [ECF No. 605] establishing January 10, 2023 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all persons and entities (including governmental units) to file proofs of claim (each, a “**Proof of Claim**”) against the Debtors for claims (each a “**Claim**”) that arose on or prior to the Commencement Date, subject to certain exceptions (including for claims based on the rejection of executory contracts or unexpired leases).

8. The Debtors have examined the Proofs of Claim identified on Exhibit 1 to the Proposed Order and have determined that each Claim under the heading “*Claims to be Disallowed and Expunged*” (each, a “**Satisfied Claim**” and, collectively, the “**Satisfied Claims**”) has been satisfied in full during the Debtors’ chapter 11 cases, including because (i) the claimed amounts have been paid by the Debtors during these chapter 11 cases pursuant to “first day” or other relief granted by the Court authorizing such payments, (ii) the Debtors paid such amounts in the ordinary course of business, or (iii) the Debtors assumed, and cured all prepetition amounts owing under, the contract(s) that form the basis of a Satisfied Claim.

Satisfied Claims Should Be Disallowed

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a).

10. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. Prima facie validity under Bankruptcy Rule 3001(f), however, can be overcome by rebuttal evidence. *See In re Ditech Holding Corp.*, No. 19-10412 (JLG), 2021

WL 408984, at *4 (Bankr. S.D.N.Y. Feb. 2, 2021); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Accordingly, pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. Fed. R. Bankr. P. 3007(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Cap., LLC)*, No. 15-cv-3248 (KPF), 2016 WL 796860, at *9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814 (S.D.N.Y. 2014); *Hasson v. Motors Liquidation Co. GUC Tr. (In re Motors Liquidation Co.)*, No. 11-cv-8444 (RJS), 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09-cv-2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).

11. Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order.” Fed. R. Bankr. P. 3007(d)(5).

12. The Debtors have carefully examined each Satisfied Claim and compared it to their books and records and have determined that each Satisfied Claim identified on Exhibit 1 to the Proposed Order has already been satisfied in full during the Debtors’ cases. As no amounts are owed on account of the Satisfied Claims, to ensure that the claims register is accurate and does not inaccurately overstate the Debtors’ liabilities, and to avoid the possibility of multiple recoveries on account of already-satisfied liabilities, the Debtors seek entry of the Proposed Order disallowing and expunging the Satisfied Claims from the claims register.

Reservation of Rights

13. Nothing contained herein is intended or shall be construed as (i) an admission as to the validity of any Claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any Claim against the Debtors, (iii) an agreement or obligation to pay any Claims, (iv) a waiver of any claims or causes of action that may exist against any creditor or interest holder, or (v) an approval, assumption, or adoption of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any appropriate party in interest's rights to subsequently dispute such claim.

Notice

14. Notice of this Objection will be provided in accordance with Bankruptcy Rule 3007 and the procedures set forth in the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292]. The Debtors respectfully submit that no further notice is required.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
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*Attorneys for Debtors
and Debtors in Possession*

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
In re	:
SAS AB, <i>et al.</i> ,	:
Debtors. ¹	:
	:
	(Jointly Administered)
	ECF No. [●]
	X

**ORDER GRANTING SEVENTH OMNIBUS OBJECTION
OF DEBTORS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS**
(Satisfied Claims)

Upon the objection, dated December 23, 2023 (the “**Objection**”),² of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), for entry of an order disallowing and expunging the Satisfied Claims, all as more fully set forth in the Objection; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

² All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Objection.

need be provided; and this Court having reviewed the Objection; and upon any hearing held on the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Satisfied Claim identified under the heading "*Claims to be Disallowed and Expunged*" on Exhibit 1 annexed to this Order is hereby disallowed and expunged.
3. To the extent a response was filed regarding any Satisfied Claim, each such Satisfied Claim, and the Objection as it pertains to such Satisfied Claim, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each satisfied Claim.
4. Nothing contained in the Objection or this Order shall be construed as (i) an admission as to the validity of any Claim, (ii) an agreement or obligation to pay any Claims, (iii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any Claim, (iv) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (v) an approval or assumption of any agreement, contract, program, policy or lease under section 365 of the Bankruptcy Code.

5. The Debtors' claims and noticing agent, Kroll Restructuring Administration, LLC, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____, 2024
New York, New York

THE HONORABLE MICHAEL E. WILES
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Satisfied Claims

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
CWT SVERIGE AB	BOX 14047, BROMMA, 16714, SWEDEN	5340368	Scandinavian Airlines System Denmark-Norway-Sweden	37,362.08
CZECH AIRLINES HANDLING A.S.	AVIATICKA 1017 2, PRAHA, 160 08, CZECH REPUBLIC	5340370	Scandinavian Airlines System Denmark-Norway-Sweden	13.39
DAB - DAYTONA BEACH INTL AIRPORT	ATTN: PFC COLLECTION 700 CATALINA DR SUITE 300, DAYTONA BEACH, FL, 32114, UNITED STATES	5340372	Scandinavian Airlines System Denmark-Norway-Sweden	4.39
DANISH AIR TRANSPORT A/S	KOLDING AIRPORT VAMDRUP LUFTHAVNSVEJ 7A P.O.BOX 80, VAMDRUP, 6580, DENMARK	5340378	Scandinavian Airlines System Denmark-Norway-Sweden	235,428.43
DAVIS POLK & WARDWELL LONDON LLP	5 ALDERMANBURY SQUARE, LONDON, EC2V7HR, UNITED KINGDOM	5339705	SAS AB	198,600.03
DAY & NITE REFRIGERATION SERVICE CORP.	10 CHARLES ST. PO BOX 310, NEW HYDE PARK, NY, 11040-4862, UNITED STATES	5340385	Scandinavian Airlines System Denmark-Norway-Sweden	5,421.04
DAY-CITY OF DAYTON	DEPARTMENT OF AVIATION 3600 TERMINAL DR SUITE 300, VANDALIA, OH, 45377, UNITED STATES	5339367	Scandinavian Airlines System Denmark-Norway-Sweden	39.51
DBQ-DUBUQUE REGIONAL AIRPORT	11000 AIRPORT RD PFC, DUBUQUE, IA, 52003-9555, UNITED STATES	5339376	Scandinavian Airlines System Denmark-Norway-Sweden	4.39
DEN DENVER INTL AIRPORT	P O BOX 492065, DENVER, CO, 80249-2065, UNITED STATES	5339377	Scandinavian Airlines System Denmark-Norway-Sweden	385.11
DEPARTMENT OF LABOR & INDUSTRIES	PO BOX 24106, SEATTLE, WA, 98124-6524, UNITED STATES	5340392	Scandinavian Airlines System Denmark-Norway-Sweden	140.73
DEPARTMENT OF MOTOR VEHICLES	TAX SERVICES P.O. BOX 27422, RICHMOND, VA, 23269, UNITED STATES	5340393	Scandinavian Airlines System Denmark-Norway-Sweden	1,495.27
DER TOURISTIK NORDIC AB	BOX 45439, STOCKHOLM, 10431, SWEDEN	5339706	SAS AB	3,079.50
DER TOURISTIK NORDIC AB	BOX 45439, STOCKHOLM, 10431, SWEDEN	5340396	Scandinavian Airlines System Denmark-Norway-Sweden	290,629.21

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
DESTER BV TRADING	LOEB & LOEB LLP SCHUYLER G. CARROLL 345 PARK AVE, NEW YORK, NY, 10154, UNITED STATES	1025	Scandinavian Airlines System Denmark-Norway-Sweden	76,986.64
DESTER BV TRADING	LOEB & LOEB LLP SCHUYLER G. CARROLL 345 PARK AVE, NEW YORK, NY, 10154, UNITED STATES	1028	Scandinavian Airlines System Denmark-Norway-Sweden	238,284.95
DFS DEUTSCHE FLUGSICHERUNG	POSTFACH 1243, LANGEN, 63202, GERMANY	5339378	Scandinavian Airlines System Denmark-Norway-Sweden	18,053.93
DFW AIRPORT	P.O. BOX 975019, DALLAS, TX, 75397- 5019, UNITED STATES	5339379	Scandinavian Airlines System Denmark-Norway-Sweden	629.96
DINERS CLUB DANMARK FILIAL AF DINERS CLUB NORDIC AB, SVERIGE	PARK ALLE 292, BRØNDBY, DK 2605, DENMARK	5340402	Scandinavian Airlines System Denmark-Norway-Sweden	13.78
DINERS CLUB NORDIC AB	MAGNUS 1 ADULÅSGATAN 2, STOCKHOLM, 103 83, SWEDEN	5339707	SAS AB	485.01
DINERS CLUB NORDIC AB	MAGNUS 1 ADULÅSGATAN 2, STOCKHOLM, 103 83, SWEDEN	5340403	Scandinavian Airlines System Denmark-Norway-Sweden	17,690.70
DKV BELGIUM	RUE DE LOXUM 25, BRUSSEL, 1000, BELGIUM	5340405	Scandinavian Airlines System Denmark-Norway-Sweden	8.57
DNATA SWITZERLAND AG	FRACHTSTRASSE 9/OPC 4 PO BOX, ZURICH, 8058, SWITZERLAND	5340406	Scandinavian Airlines System Denmark-Norway-Sweden	110,543.92
DNB BANK ASA	POSTBOKS 1600 SENTRUM, OSLO, 21, NORWAY	5340407	Scandinavian Airlines System Denmark-Norway-Sweden	35,367.57
DNB LIVSFORSIKRING ASA	POSTBOKS 7500, BERGEN, 5020, NORWAY	5340408	Scandinavian Airlines System Denmark-Norway-Sweden	660,385.30
DOCTOR AIRHEAD APS	PRINSESSEGADE 29A, 3.1, KOBENHAVN, 1422, DENMARK	5340410	Scandinavian Airlines System Denmark-Norway-Sweden	2,308.15
DSM-CITY OF DES MOINES	DES MOINES INTL AIRPORT 5800 FLEUR DR RM 201, DES MOINES, IA, 50321-2854, UNITED STATES	5339380	Scandinavian Airlines System Denmark-Norway-Sweden	140.48
DSV ROAD AS	POSTBOKS 564, KOLBOTN, 1411, NORWAY	5340414	Scandinavian Airlines System Denmark-Norway-Sweden	999.59
DTW-DETROIT METRO WAYNE COUNTY	WAYNE COUNTY DIV OF AIRPORT L.C. SMITH TERMINAL-MEZZANINE, DETROIT, MI, 48242, UNITED STATES	5339381	Scandinavian Airlines System Denmark-Norway-Sweden	801.83
DUBLIN AIRPORT AUTHORITY PLC.	CLIVE HOUSE NATIONAL TECHNOLOGY PARK PLASSEY, LIMERICK CO CLARE, , IRELAND	5339382	Scandinavian Airlines System Denmark-Norway-Sweden	92,509.93

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
DUBROVNIK AIRPORT LTD	CILIPI KONAVLE, CILIPI, 20213, CROATIA	5340415	Scandinavian Airlines System Denmark-Norway-Sweden	40.03
DVD FLYT APS	HØRSKÆTTEN 32 POSTBOX 278, TAASTRUP, 2630, DENMARK	5340419	Scandinavian Airlines System Denmark-Norway-Sweden	4,546.87
EAGLE COURIERS (SCOTLAND) LTD T/A EAGLE AVIATION	2 INCHMUIR ROAD WHITEHILL INDUSTRIAL ESTATE, BATHGATE, WEST LOTHIAN, EH48 2EP, UNITED KINGDOM	326	Scandinavian Airlines System Denmark-Norway-Sweden	36,806.14
EAU CHIPPEWA VALLEY REGIONAL AIRPORT	3800 STARR AVE, EAU CLAIRE, WI, 54703, UNITED STATES	5339383	Scandinavian Airlines System Denmark-Norway-Sweden	13.17
EBD LOST & FOUND GMBH I.G.R.	POSTFACH 101042, ESSEN, 45010, GERMANY	5340422	Scandinavian Airlines System Denmark-Norway-Sweden	9,647.61
ECOLAB INC	P.O. BOX 32027, NEW YORK, NY, 10087-2027, UNITED STATES	5340423	Scandinavian Airlines System Denmark-Norway-Sweden	122.89
EDEN SPRINGS SP. Z O. O.	UL. PERLA 10, DABROWA GORNICZA, 41-300, POLAND	5340425	Scandinavian Airlines System Denmark-Norway-Sweden	180.97
EDENRED FRANCE	SERVICE CLIENTS 166-180, BOULEVARD GABRIEL PERI, MALAKOFF, 92240, FRANCE	5340426	Scandinavian Airlines System Denmark-Norway-Sweden	378.78
EGENCIA EUROPE	9-11-TOUR EGEE 9 ALL DE L ARCHE, COURBEVOIE, 92400, FRANCE	5340427	Scandinavian Airlines System Denmark-Norway-Sweden	14,722.11
EKLUND, VINNIE BENTE	BELLEVUEVEJ 5, ST. TH, KLAMPENBORG, 2930, DENMARK	241	SAS Danmark A/S	0.00
ELAG EMBALLAGES S.A.R.L	ZONE INDUSTRIELLE NO 12, MUNSTER, 68140, FRANCE	5340431	Scandinavian Airlines System Denmark-Norway-Sweden	10,997.51
ELIS SVERIGE	BOX 17143, MALMÖ, 20010, SWEDEN	5340464	Scandinavian Airlines System Denmark-Norway-Sweden	19,788.59
ELO	C/O NEWSEC ASSET MANAGEMENT OY, PL 52, HELSINKI, 00101, FINLAND	5340467	Scandinavian Airlines System Denmark-Norway-Sweden	7,725.56
EMEA CRM HUB NETHERLANDS B.V.	TELEPORTBOULEVARD 126, 1ST FLOOR, AMSTERDAM, 1043 EJ, NETHERLANDS	5340470	Scandinavian Airlines System Denmark-Norway-Sweden	97,660.80
ENERGI DANMARK A/S	HEDEAGER 5, AARHUS N, 8200, DENMARK	5340473	Scandinavian Airlines System Denmark-Norway-Sweden	17,640.76
ENERGI FORSALJNING SVERIGE AB	HYLLIE BOULEVARD 34, MALMO, 21532, SWEDEN	5340474	Scandinavian Airlines System Denmark-Norway-Sweden	202,300.59
ENERGI SALG NORGE AS	DRAMMENSVEIEN 123, OSLO, 277, NORWAY	5340475	Scandinavian Airlines System Denmark-Norway-Sweden	321,425.66

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
ENFO SWEDEN AB	BOX 1054, GOTEBORG2, 40522, SWEDEN	5340476	Scandinavian Airlines System Denmark-Norway-Sweden	275,810.42
EQUITY FINANS AS	STORGATEN 26, TONSBERG, 3126, NORWAY	5340518	Scandinavian Airlines System Denmark-Norway-Sweden	400.00
ERI-ERIE INTL AIRPORT	TOM RIDGE FIELD ATTN: PFC COLLECTIONS 4411 WEST 12TH AVENUE, ERIE, PA, 16505, UNITED STATES	5339385	Scandinavian Airlines System Denmark-Norway-Sweden	4.39
ERNST & YOUNG AB	BOX 7850, STOCKHOLM, 10399, SWEDEN	5339709	SAS AB	5,109.70
ES-HEALTH CARE	ADELVEJ 14,, RISSKOV, 8240, DENMARK	5340519	Scandinavian Airlines System Denmark-Norway-Sweden	447.85
ESKY SP. Z O.O.	PL.JAGIELLONSKI 8, RADOM, 26-600, POLAND	5340520	Scandinavian Airlines System Denmark-Norway-Sweden	7,095.37
ESSITY HYGIENE AND HEALTH AB	LAUREN A. ISAACOFF 2929 ARCH STREET, 26TH FLOOR, PHILADELPHIA, PA, 19104, UNITED STATES	246	Scandinavian Airlines System Denmark-Norway-Sweden	46,888.02
ESTRAVEL VILNIUS UAB	SELMYNISKIU 1A, VILNIUS, LT 09312, LITHUANIA	5340523	Scandinavian Airlines System Denmark-Norway-Sweden	258.66
ETRAVEL S.A.	JEROZOLIMSKIE 142B, WARSZAWA, 02-305, POLAND	5340524	Scandinavian Airlines System Denmark-Norway-Sweden	1,284.96
EURO FINANS AB	BOX 167, LUND, 221 00, SWEDEN	5340526	Scandinavian Airlines System Denmark-Norway-Sweden	22,863.25
EUROCARD/SEB KORT AB	MÄSTER SAMUELSGATAN 34, STOCKHOLM, 103 83, SWEDEN	5339710	SAS AB	7,152.12
EUROCARD/SEB KORT AB	MÄSTER SAMUELSGATAN 34, STOCKHOLM, 103 83, SWEDEN	5340527	Scandinavian Airlines System Denmark-Norway-Sweden	299,932.73
EUROCONTROL	RUE DE LA FUSEE 96, BRUXELLES, 1130, BELGIUM	5339386	Scandinavian Airlines System Denmark-Norway-Sweden	11,996,017.83
EUROPEAN ONLINE FLIGHT AB	BOX 1324, HELSINGBORG, S-25113, SWEDEN	5340531	Scandinavian Airlines System Denmark-Norway-Sweden	1,249.49
EUROTRANSMEX SL	C/. VEREDA DEL MEDIO 81 SANTA CRUZ DE TENERIFE, TACORONTE, 38350, SPAIN	5340532	Scandinavian Airlines System Denmark-Norway-Sweden	64.74
EVENES TAXI AS	KVITFORSVEIEN 77, LILAND, 8534, NORWAY	5340534	Scandinavian Airlines System Denmark-Norway-Sweden	4,748.14
EXPEDIA INC	333 108TH AVENUE NE, BELLEVUE, WA, 98004, UNITED STATES	5340536	Scandinavian Airlines System Denmark-Norway-Sweden	2,356.16

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
EXPEDIA INC/TRAVELSCAPE LLC	PO BOX 847677, DALLAS, TX, 75284-7677, UNITED STATES	5340537	Scandinavian Airlines System Denmark-Norway-Sweden	50,000.00
EXPEDIA TRAVEL.	10190 COVINGTON CROSS DRIVE SUITE 300 LASVEGAS, LAS VEGAS, NV, 89144, UNITED STATES	5340538	Scandinavian Airlines System Denmark-Norway-Sweden	109,000.00
EXPENSES BENIFY AB	BÄNERGATAN 16 BOX 24101, STOCKHOLM, 10451, SWEDEN	5340540	Scandinavian Airlines System Denmark-Norway-Sweden	7,964.36
FADEC ALLIANCE	C/O KEY BANK N.A 117 WEST MAIN STREET, ENDICOTT, NY, 13760, UNITED STATES	5340542	Scandinavian Airlines System Denmark-Norway-Sweden	5,656.00
FAR-HECTOR INTL AIRPORT AUTHORITY	P O BOX 2845, FARGO, ND, 58108-2845, UNITED STATES	5339387	Scandinavian Airlines System Denmark-Norway-Sweden	52.68
FAT-AIRPORT ADMIN/DEV FRESNO C	4995 E. CLINTON WAY, FRESNO, CA, 93727-1525, UNITED STATES	5339388	Scandinavian Airlines System Denmark-Norway-Sweden	144.43
FEDERAL EXPRESS CORP.	P.O. BOX 371461, PITTSBURGH, PA, 15250-7461, UNITED STATES	5340545	Scandinavian Airlines System Denmark-Norway-Sweden	4,759.38
FEDERAL EXPRESS CORPORATION NORWAY	GNEISVEIEN 40, SKEDSMOKORSET, 2020, NORWAY	5340546	Scandinavian Airlines System Denmark-Norway-Sweden	22.41
FEDEX EXPRESS NETHERLANDS B.V.	EFFECT 9, DUIVEN, 6921 RG, NETHERLANDS	5340573	Scandinavian Airlines System Denmark-Norway-Sweden	9,182.81
FENNIA	UUSIMAA, HELSINKI, 00100, FINLAND	5340574	Scandinavian Airlines System Denmark-Norway-Sweden	162.58
FINERA SP. Z O.O.	UL.NOWOLIPKI 4 LOK 21, WARSZAWA, 00-153, POLAND	5340578	Scandinavian Airlines System Denmark-Norway-Sweden	1,838.40
FIRST ACTUARIAL LLP	NETWORK HOUSE, BASING VIEW BASINGSTOKE, HAMPSHIRE, RG214HG, UNITED KINGDOM	5340580	Scandinavian Airlines System Denmark-Norway-Sweden	1,423.48
FLL-BROWARD CNTY AVIATION DEPT	2200 SW 45TH ST STE 102, FORT LAUDERDALE, FL, 33312-5731, UNITED STATES	5339389	Scandinavian Airlines System Denmark-Norway-Sweden	126.98
FLUGHAFEN BERLIN BRANDENBURG GMBH	AIRPORT, BERLIN, 12521, GERMANY	5339390	Scandinavian Airlines System Denmark-Norway-Sweden	17,994.69
FLUGHAFEN DUSSELDORF GMBH	FLUGHAFENSTRABE 105, DUSSELDORF, 40474, GERMANY	5339391	Scandinavian Airlines System Denmark-Norway-Sweden	133,649.59
FLUGHAFEN HAMBURG KONSORTIALUND SERVICE-GMBH & CO. OHG	FLUGHAFENSTR 1-3, HAMBURG, D 22335, GERMANY	5339392	Scandinavian Airlines System Denmark-Norway-Sweden	55,324.61
FLUGHAFEN STUTTGART GMBH	FLUGHAFENSTR.32, STUTTGART, 70629, GERMANY	5340584	Scandinavian Airlines System Denmark-Norway-Sweden	42.81

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
FLYGMEDICINSK SERVICE I SKANE AB	STORMGATAN 14 (2 VAN), MALMÖ, 211 20, SWEDEN	5340585	Scandinavian Airlines System Denmark-Norway-Sweden	8,217.22
FLYGPOOLEN	KUNGSGATAN 48, STOCKHOLM, 111 35, SWEDEN	5340586	Scandinavian Airlines System Denmark-Norway-Sweden	512.63
FLYGSTOLEN NORDIC AB	BERGA ALLE 1, HELSINGBORG, 254 52, SWEDEN	5340587	Scandinavian Airlines System Denmark-Norway-Sweden	1,621.69
FLYING SOLUTIONS AB	STENHUGGARVÄGEN 9F, SATLSJÖ-BOO, 132 38, SWEDEN	1085	Scandinavian Airlines System Denmark-Norway-Sweden	38,137.56
FLYLEGENE AS	ROALD AMUNDSENS VEG, GARDEMOEN, 2060, NORWAY	5340590	Scandinavian Airlines System Denmark-Norway-Sweden	14,462.70
FLYPLASSERVICE AS	FLYPLASSVEGEN 23, VIGRA, 6040, NORWAY	5340591	Scandinavian Airlines System Denmark-Norway-Sweden	90.70
FLYVELAEGEN I BOVLINGBJERG	KLYDEVEJ 22, BOVLINGBJERG, 7650, DENMARK	5340593	Scandinavian Airlines System Denmark-Norway-Sweden	330.72
FLYVEMEDICIN CPH	AMAGER STRANDVEJ 390 3, KASTRUP, 2770, DENMARK	5340594	Scandinavian Airlines System Denmark-Norway-Sweden	15,166.61
FOCUS TRAVEL PARTNERSHIP LIMITED	6 MANCHESTER ROAD, BUXTON, SK17 6SB, UNITED KINGDOM	5340595	Scandinavian Airlines System Denmark-Norway-Sweden	4,541.40
FOOD STUDIO APS	SUNDKAJ 7, 3, NORDHAVN, 2150, DENMARK	5340598	Scandinavian Airlines System Denmark-Norway-Sweden	66,369.91
FORA AB	SVEAVAGEN 44, STOCKHOLM, 111 34, SWEDEN	5339079	SAS AB	197.75
FORA AB	SVEAVAGEN 44, STOCKHOLM, 111 34, SWEDEN	5340599	Scandinavian Airlines System Denmark-Norway-Sweden	136,205.39
FORCE AEROSPACE TESTING AB	TALLMÄTARGATAN 7, VÄSTERÅS, 721 32, SWEDEN	5340600	Scandinavian Airlines System Denmark-Norway-Sweden	116,716.38
FOXWAY AB	GRUSASVAGEN 7, VAXJO, 35245, SWEDEN	5340604	Scandinavian Airlines System Denmark-Norway-Sweden	44,538.29
FRANCE CARGO HANDLING	AGENCE ROISSY CDG 26-28 RUE DES VOYELLES BAT 3520 CARGO 4 – CS80028, ROISSY CDG CEDEX, 95722, FRANCE	5340605	Scandinavian Airlines System Denmark-Norway-Sweden	2,659.45
FRANK GARAPOLO	1301 DANCING BEAR LANE, ELGIN, IL, 60120, UNITED STATES	5340606	Scandinavian Airlines System Denmark-Norway-Sweden	1,612.68
FRAPORT AG	FRANKFURT AIRPORT SERVICES WORLDWIDE, FRANKFURT AM MAIN, 60547, GERMANY	5339393	Scandinavian Airlines System Denmark-Norway-Sweden	921.39
FRAPORT REGIONAL AIRPORTS OF GREECE A.S.A.	10 GERMANIKIS SCHOLIS, ATHENS, 15123, GREECE	5339394	Scandinavian Airlines System Denmark-Norway-Sweden	151,928.56

CLAIMS TO BE DISALLOWED AND EXPUNGED				
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FRAPORT REGIONAL AIRPORTS OF GREECE B S.A.	10 GERMANIKIS SCHOLIS, ATHENS, 15123, GREECE	5339395	Scandinavian Airlines System Denmark-Norway-Sweden	139,640.24
FREDERIKSHAVN FLYVE OG DYKKERKLINIK	V/BJARNE MØLLER STATIONSVEJ 22, STRANDBY, 9970, DENMARK	5340607	Scandinavian Airlines System Denmark-Norway-Sweden	1,104.12